

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to: 1:18-cv-05374; 1:18-cv-  
08655; 1:18-cv-05053; 1:18-cv-09797; 1:18-cv-  
10100

**STIPULATION AND [PROPOSED] ORDER EXTENDING  
TIME TO ANSWER COUNTERCLAIMS**

IT IS HEREBY STIPULATED AND AGREED by and between the undersigned parties that the deadlines to answer or otherwise respond to the counterclaims asserted in the answers filed by Third-Party Defendant, ED&F Man Capital Markets Ltd., on March 2, 2020 (D.E. 280, 281, 282, and 283) (the “Counterclaims”) are extended by one week up to and including March 30, 2020.

No provision of this Stipulation and Order shall be construed as a waiver of, and Third-Party Plaintiffs expressly reserve, all defenses.

This is the parties’ first request to extend the deadline to answer or otherwise respond to the Counterclaims.

Dated: New York, New York  
March 20, 2020

By: /s/ Eric Smith  
Bryan C. Skarlatos  
Eric Smith  
KOSTELANETZ & FINK LLP  
7 World Trade Center  
250 Greenwich Street

By: /s/ Brian Fraser  
(e-signed with consent)  
Brian S. Fraser  
Kristen G. Niven  
AKERMAN LLP  
666 Fifth Avenue, 20<sup>th</sup> Floor

New York, NY 10007  
Telephone: (212) 808-8100  
bskarlatos@kflaw.com  
esmith@kflaw.com

*Counsel for Third-Party Plaintiffs and  
Counterclaim Defendants Del Mar Asset  
Management Savings and Retirement  
Plan, Federated Logistics LLC 401(K)  
Plan, and David Freelove*

New York, NY 10103  
Telephone: (212) 880-3800  
Fax: (212) 905-6458  
brian.fraser@akerman.com  
kristen.niven@akerman.com

*Counsel for Third-Party Defendant and  
Counterclaim Plaintiff ED&F Man Capital  
Markets, Ltd.*

By: /s/ John Blessington  
(e-signed with consent)  
John Blessington  
Brandon Dillman  
K&L GATES LLP  
State Street Financial Center  
One Lincoln Street  
Boston, MA 02111  
Telephone: (617) 261-3100  
John.blessington@klgates.com  
Brandon.dillman@klgates.com

*Counsel for Third-Party Plaintiffs and  
Counterclaim Defendants DW  
Construction, Inc. Retirement Plan,  
Kamco Investments, Inc. Pension Plan,  
Kamco LP Profit Sharing Pension Plan,  
Linden Associates Defined Benefit Plan,  
Moira Associates Defined Benefit Plan,  
Riverside Associates Defined Benefit  
Plan, American Investment Group of New  
York, L.P. Pension Plan, Stacey Kaminer,  
Joan Schulman, and David Schulman*

By: /s/ Marty Kaplan  
(e-signed with consent)  
Martin H. Kaplan  
Kari Parks  
GUSRAE, KAPLAN, NUSBAUM, PLLC  
120 Wall Street  
New York, NY 10005  
Telephone: (212) 269-1400  
mkaplan@gusraekaplan.com

kparks@gusraekaplan.com

*Counsel for Third-Party Plaintiffs and  
Counterclaim Defendants, The Goldstein  
Law Group PC 401(K) Profit Sharing  
Plan and Sheldon Goldstein*

By: /s/ John Blessington  
(e-signed with consent)  
John Blessington  
Brandon Dillman  
K&L GATES LLP  
State Street Financial Center  
One Lincoln Street  
Boston, MA 02111  
Telephone: (617) 261-3100  
John.blessington@klgates.com  
Brandon.dillman@klgates.com

*Counsel for Third-Party Plaintiffs and  
Counterclaim Defendants, Newsong  
Fellowship Church 401(K) Plan and  
Alexander Jamie Mitchell III*

SO ORDERED:

---

Hon. Lewis A. Kaplan  
United States District Judge